



Equipment Finance

1310 Madrid St Ste #103
Marshall MN 56258

April 30, 2007

Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street NW
Washington, DC 20423-0001

Re: Contract #132-0012650-002

Dear Secretary:

Enclosed are two originals of the document described below, to be recorded pursuant to Section 11303 of Title 49 of the U.S. Code.

The names and addresses of the parties to the documents are as follows:

Lessor/Secured Party: Star Bank, National Association
425 Walnut Street
Cincinnati, OH 45202

Lessee/Debtor: THE ANDERSONS INC.
480 WEST DUSSELL DRIVE
MAUMEE OH 43537

A short summary of the document to appear in the index follows:

Full Release of the Equipment listed on the Lease Document between Star Bank, National Association as Lessor/Secured Party and Andersons Inc as Lessee/Debtor dated 04/23/1997, covering the equipment described below:


15 covered hoppers, marked and numbered AEX 969-977 and 1002-1006
See the attached exhibit A for a break down of the AEX numbers

Please file this Full Release as a secondary document under Recordation Number 20646-F and return the original to:

U.S. Bancorp Equipment Finance, Inc
As successor-in-interest to
Star Bank, Nation Association
1310 Madrid Street Suite 103
Marshall MN 56258

A check covering the filing fee of \$33.00 is enclosed.

Sincerely,

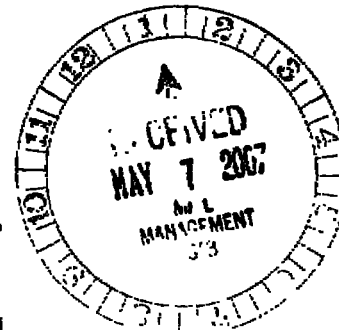

Angie Monnet
Collateral Specialist
(800) 305-6292 ext.3387

Enclosure(s)

RECORDATION NO. 20646-00 **FIS**

MAY 08 '07 -3 48 PM

SURFACE TRANSPORTATION BOARD





Equipment Finance

1310 Madrid St Suite #103
Marshall MN 56258

RECORDATION NO.

20646-00

FILED

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SURFACE TRANSPORTATION BOARD

Release

KNOW ALL MEN BY THESE PRESENTS: U.S. Bancorp Equipment Finance, Inc as successor-in-interest to Star Bank, Nation Association hereby releases all of its right, title and interest in and to, the locomotives/railcars more specifically described as follows:

The primary document(s), to which this full release relates, are between Star Bank, National Association (Lessor/Secured Party) and The Andersons Inc (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number(s) 20646-F, dated April 23, 1997.

IN WITNESS WHEREOF, U.S. Bancorp Equipment Finance, Inc., has here unto set its name, by its proper office thereunto duly authorized, this 30 day of April 2007.

U.S. Bancorp Equipment Finance, Inc
As successor-in-interest to
Star Bank, Nation Association

By: Heather Holmgren
Heather Holmgren, Collateral Manager

STATE OF MINNESOTA

County of Lyon

On this 30 day of April 2007, personally appeared Heather Holmgren, to me personally known, who, being duly sworn, did say that she is the Collateral Manager of U.S. Bancorp Equipment Finance, Inc., and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Tricia Verkinderen
Notary Public of Minnesota





Equipment Finance, Inc.
PO Box 230789
Portland, OR 97281-0789

The Anderson Inc
480 West Dussell Drive
Maumee OH 43537

April 30, 2007

Re: CCAN #600912650 ACCT #132-0012650-002

Dear Gary Smith:

U.S. Bancorp Equipment Finance, Inc. as successor-in-interest to Star Bank, National Association, ("Seller" or "us") is in receipt of the payoff amount and hereby releases, transfers and assigns to you all our right, title and interest in and to the following property which was the subject of your lease with us (the "Equipment"), which you have possessed and used (and thus are familiar with its operation and condition):

15 covered hoppers marked and numbered AEX 969-978 and 1002-1006

TOGETHER WITH ALL PARTS, ADDITIONS, ACCESSIONS AND ACCESSORIES INCORPORATED THEREIN OR AFFIXED OR ATTACHED THERETO.

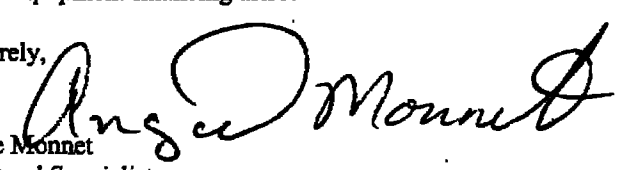
This is your Bill of Sale, so please keep it with your records for the Equipment. If at some point in the future you request that we re-provide this Bill of Sale or the enclosed release document(s), we will charge a fee of \$50.00.

THE EQUIPMENT TRANSFERRED HEREBY IS TRANSFERRED "AS IS" AND "WHERE IS". SELLER MAKES NO EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS OF ANY KIND WHATSOEVER IN REGARD TO THE EQUIPMENT. SELLER HEREBY DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES IN REGARD TO THE EQUIPMENT, INCLUDING, WITHOUT LIMITATION, THOSE OF MERCHANTABILITY OR FITNESS FOR USE OR FITNESS FOR ANY PARTICULAR USE, OR OF QUALITY, DESIGN, CONDITION, CAPACITY, SUITABILITY OR PERFORMANCE. As the new owner, you are responsible from now on for all sales, property, and any other taxes on the Equipment.

U.S. Bancorp Equipment Finance, Inc. has assigned its rights (but not its obligations) regarding the sale of the Property herein to USBEF Exchange Co. as part of an IRC Section 1031 exchange. This assignment has no effect on your ownership, rights or obligations hereunder.

It has been our pleasure to serve you throughout the term of our finance agreement. We sincerely hope you will consider U.S. Bancorp Equipment Finance, Inc. again in the future when the need for equipment financing arises.

Sincerely,

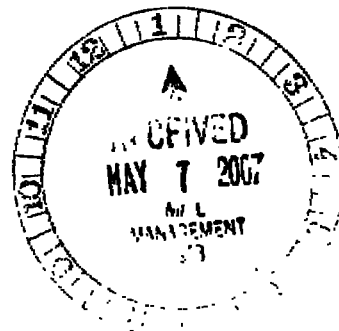

Angie Monnet
Collateral Specialist
(800) 253-3468 x 3387

Enclosure(s)



Equipment Finance

PO Box 230789
Portland, OR 97281-0789



April 30, 2007

Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street NW
Washington, DC 20423-0001

Re: Contract #132-0012650-002

Dear Secretary:

Enclosed for recording with the Surface Transportation Board is a Bill of Sale dated April 30, 2007 between the following parties and railroad equipment:

Seller: U.S.Bancorp Equipment Finance Inc.
As successor-in-interest to
Star Bank, National Association
1310 Madrid St Suite 103
Marshall MN 56258

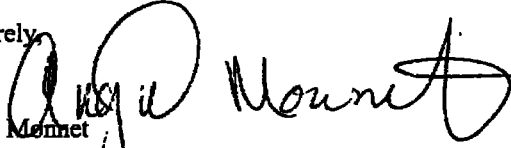
Buyer: The Andersons Inc
480 West Dussell Drive
Maumee OH 43537

The equipment included in this transaction is as follows:
15 covered hoppers, marked and numbered AEX 969-977 and 1002-1006
See the attached exhibit A for a break down of the AEX numbers

Please record this document as a primary agreement.

A check covering the filing fee of \$33.00 is enclosed.

Sincerely,


Angie Monnet
Collateral Specialist
(800) 305-6292 ext. 3387

Enclosure(s)

Exhibit A:

1. **AEX 969**
2. **AEX 970**
3. **AEX 971**
4. **AEX 972**
5. **AEX 973**
6. **AEX 974**
7. **AEX 975**
8. **AEX 976**
9. **AEX 977**
10. **AEX 978**
11. **AEX 1002**
12. **AEX 1003**
13. **AEX 1004**
14. **AEX 1005**
15. **AEX 1006**